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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS AND CENTRAL EXCISE

New Delhi, the 28th February 1958

G.S.R. 79.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

THE CUSTOMS AND CENTRAL EXCISE DUTIES DRAWBACK (TIN-CONTAINERS)
RULES, 1958.

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Tin-Containers) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “duty-paid material” means tinplate—
 - (i) imported, on payment of customs duty, into India or the State of Pondicherry;
 - (ii) manufactured in India or the State of Pondicherry from steel ingots on which Central Excise duty has been paid;
- (b) “goods” means containers made of tinplate manufactured in India or the State of Pondicherry from duty-paid material;
- (c) “refund” means drawback of import duty on imported tinplate and includes rebate of Central Excise duty on indigenous tinplate.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules 1944 as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid material used in the manufacture of goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port, either empty or as containers of any commodity.

4. **Rate of refund.**—The rate of refund admissible under these rules shall be Rupees sixty per ton of goods shipped.

5. **Exporters' declarations and documents.**—At the time of the shipment of the goods, the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under section 43B of the Sea Customs Act, 1878 (8 of 1878) and these rules is being made;

- (ii) state on the shipping bill, the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

8. **Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

CUSTOMS

New Delhi, the 28th February, 1958.

[No. 11.]

G.S.R. 80.—In exercise of the powers conferred by sub-section (1) of section 49B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of duty-paid foreign tin-plate used in the manufacture of tin-containers when such tin-containers are manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 76.]

S. K. BHATTACHARJEE, Dy. Secy.